DEC ZÄRATION AND POWER OF ATTURNEY

USA/PCT

JUL 0 3A 2000 hamed inventor, I hereby declare that:

RADEMARK residence and Citizenship are as stated below my name. My P.O. (mailing) address is the same as my residence unless otherwise stated.

Figurity believe I am/we are the original, first and sole/joint inventor(s) of the subject matter that is embraced by and for which a patent is sought on the invention entitled: POLYURETHANE DISPERSIONS AND FILMS PRODUCED THEREWITH

and the specification of which: (check one)

is attached hereto (_ was filed on April 3, 2001 as (60007). Application No. and was amended on

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge my duty under 37 CFR 1.56 to disclose to the U.S. Patent and Trademark Office all information known to me to be material to patentability as defined in 37 CFR 1.56(b). If this application is a continuation-in-part application, I acknowledge the duty to disclose all information known to me to be material to patentability as defined in 37 CFR 1.56(b) that became available between the filing date of the prior application from which priority is claimed in part (f) below, and the national or PCT international filing date of this application.

I hereby claim foreign priority benefits under 35 U.S.C. § 119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate listed below or §365(a) of any PCT international application that designated at least one country other than the United States of America listed below, and also identify below any other foreign equivalent application for patent or inventor's certificate or any other equivalent PCT international application having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

PRIORITY CLAIMED

CERTIFIED COPIES INCL.

Number

Country or PCT

Day/Month/Year Filed

Additional claims for benefit are attached.

(f) I hereby Claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below, or under 35 U.S.C. §120 of any United States application(s), or under § 365(c) of any PCT international application designating the United States of America listed

US or PCT Appln. Serial No.

Filing Date

Status at Application Filing Date **Pending**

60/204,874

May 16, 2000

Additional claims for benefit are attached

I hereby appoint the attorney(s) and/or agent(s) at the following Customer No. to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Address all correspondence to The Dow Chemical Company's appointed counsel at:



This appointment, including the right to delegate this appointment, shall also apply to the same extent it is applicable under the laws of the United States of America to any proceedings established by the Patent Cooperation Treaty.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon

Inventor(s):

At: Freeport, Texas 77541, USA

this 2/ day of

At: Freeport, Texas _ day of

day of

20 01

Full Name:

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Signature: Debkymur Bhattacha

Debkumar Bhattacharjee

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Additional names and signatures are attached.

Same as Residence

this

Signature:

Full Name:

Residence:

Country:

Citizenship:

P. O. Address: